



September 18, 2006

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*A Christian Rehabilitation
& Life Center*

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Sunset Home Services

725 Baldwin
Jenison, MI 49428
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Sunset Manor & Village

725 Baldwin Street
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Good Morning Committee Members,

I am Chad Tuttle, Executive Director of Sunset Manor & Villages in Jenison. Our facility is a member of the Michigan Association of Homes and Services to the Aging. MAHSA members are not-for-profit 501(C)(3) corporations that offer comprehensive services, housing and benevolent care to Michigan's seniors.

As a member of the House Tax Policy Committee, I am providing written testimony to ask for your support of House Bill 6209. In Michigan there is a growing trend by local municipalities to impose property taxation on not-for-profit providers of assisted living and health care facilities. Several MAHSA members who were previously not taxed were placed on the property tax rolls this year, while others were exempted. Our facility is no exception to this. Sunset Manor & Villages is a 501(c)3 organization that was exempted from property taxes from its inception in 1973 until 2006. In 2006 our local municipality, Georgetown Township, assessed property taxes to a significant portion of our campus.

The taxes assessed against these not-for-profit facilities, including Sunset, are directly passed on to the seniors who are often living on a fixed budget. The recent Michigan Supreme Court decision in *Wexford Medical Group s. City of Cadillac*, SC Docket No. 127152 ruled in favor of the Wexford Medical Group. However, without law, court decisions are subject to interpretation and challenges. House Bill 6209 establishes the necessary law preserve the property tax exemptions previously provided and to support court decisions such as the Wexford Case. HB6209 is a bill that protects the financial security of some of Michigan's most vulnerable adults and the benevolent care provided by 501(c)3 providers. Thank you for your consideration.

Sincerely,

Chad Tuttle
Executive Director
Sunset Manor & Villages

